

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)	Chapter 11
)	
Squirrels Research Labs LLC, <i>et al.</i> ¹)	Case No. 21-61491
)	(Jointly Administered)
Debtors.)	
)	Judge Russ Kendig

**SUPPLEMENTAL DECLARATION OF DANIEL R. RIEMENSCHNEIDER IN
SUPPORT OF DEBTORS' APPLICATION TO EMPLOY
CLIFTONLARSONALLEN LLP AS ACCOUNTANTS TO THE DEBTORS**

Now comes Daniel R. Riemenschneider, after having been first duly sworn according to law, and deposes and states under oath as follows:

1. I am a principal of CliftonLarsonAllen LLP, located at 388 South Main St., Suite 420, Akron, OH 44311 ("CLA"). I am further of majority age and am competent to testify regarding the matters herein stated.

2. I hereby provide this Supplemental Declaration on behalf of CLA in support of the *Application of Debtors and Debtors-in-Possession for Entry of an Order, Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code and Bankruptcy Rule 2014(a), Authorizing Debtors to Employ and Retain CliftonLarsonAllen LLP as their Accountant* (the "Application").²

3. As set forth in paragraph 13 of its initial Declaration, CLA has provided individual income tax compliance for the following insiders: David Stanfill, Jessica Gritzan, Andrew Gould and Sidney Keith. CLA also provides tax compliance and business consulting

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and the Midwest Data Company LLC (1213), case no. 21-61492.

² Capitalized terms not otherwise defined herein shall have the meanings given to them in the Application.

services to the following affiliated companies: Scurry Holdings Group LLC, Squirrels, Inc. and D2A Enterprises LLC.

4. To supplement the information provided in paragraph 13 of the initial Declaration, CLA further states that CLA plans to continue providing tax compliance services as in prior years for all insider/affiliates, which services may include the preparation of federal, state and local tax returns and business consulting. CLA's efforts in providing services (time) will be tracked specifically to each entity. Each entity will be billed separately for the value provided.

5. The business consulting services provided and to be provided in the future relate to the applicability of the Research Credit. The Research Credit is a tax credit provided for by Internal Revenue Code that allows entities to document Research performed by its employees. The motivation is to encourage innovation and development of products and processes that have a degree of uncertainty. A credit as opposed to a deduction is much more effective with regards to mitigating tax liabilities. The Research Credit requires extensive documentation of the improvements in products and processes in order for the Internal Revenue Service to allow a credit to be enjoyed by the entity or partners and shareholders if a pass-through entity.

6. To the extent that CLA subsequently discovers any facts bearing on this Supplemental Declaration or its representation of the Debtors, this Declaration will be supplemented and those facts fully disclosed to the Court.

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Pursuant to 28 U.S.C. § 1746, I declare under the penalty of perjury that the foregoing is true and correct.

/s/ Daniel Riemenschneider

Daniel Riemenschneider CPA

CLA (CliftonLarsonAllen LLP)

388 S. Main Street, Suite 420

Akron, Ohio 44311

Telephone: (330) 706-6135

Facsimile: (330)376-0658

Dan.Riemenschneider@CLAconnect.com

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